



School District Levies

Office of Superintendent of Public Instruction

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Maintenance and Operations Levies

- Levy capacity was based on a percentage of prior year revenue, plus additional revenue not actually paid to school districts (ghosting).
- Varied levy authority percentages were not based on regional cost models.
- Local effort assistance (LEA) was driven primarily by the property values in the King County area.
- 223 districts were eligible for local effort assistance in calendar year 2018.



School District Levy Expenditures

Levy proceeds were used for a variety of purposes including:

- Additional staff units above prototypical school allocations.
 - ✓ Health and Social Services Staff
 - ✓ Lowering Class Size
- Additional program offerings, i.e. early learning.
- Covering unallocated costs for special education instruction associated with providing a Free and Appropriate Public Education (FAPE).
- Professional development opportunities.
- Additional compensation beyond the state allocation.



Levies and McLeary

- Reduction of levy capacity was a policy decision.
- Enrichment levy policy should be student focused.
- Current system introduces inequities that are not tied to giving students equal access to educational opportunities.
- Local communities should be able to invest greater into enrichment activities if they wish.



OSPI Levy Solution

- Gives taxpayers the ability to invest in their local education system at a higher level.
- Recognizes that costs of services vary in different regions of the state, similar to the state's method of compensation allocation.
- Reduces the total number of districts eligible for local effort assistance.
- Allows districts and taxpayers to have more resources to provide educational elements that are beyond basic.



Fiscal Impact Calendar Year 2020 Levies

Current Law

- Lesser of \$1.50 per \$1,000 of AV or \$2,500 per pupil.
- Local effort assistance at \$1,500 per pupil.
- Must run a levy to be eligible for LEA.
- Statewide levy collections in CY 2020 are estimated at \$1.54 billion.
- LEA cost is \$368 million paid to 177 districts.

OSPI Proposal

- 22% of state and federal revenue, capped at \$3,500 per pupil.
- Local effort assistance threshold of \$3.75 per \$1,000.
- LEA paid to all districts with a 22% levy rate above \$3.75.
- Statewide levy collections in CY 2020 are estimated at \$2.16 billion.
- LEA cost is \$361 million paid to 128 districts.



Questions

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